FOR MYSORE STATE

Secta. II-37—100,306—22-6-53.

Finance (1948) Department.

Ms SERIES.

G.O. No. 1046

Dated 12 - 11 - 1948

[Despatch Abstract.]

Finance Accounts for 1946-47 and the Audit Report, 1947 - Reviews - Papers recorded

~~91752-A.A/48~~

Copy of letter No. A Rep/18-48, dated 16th October 1948, from V. Narahari Rao, Esq., CSI., CIE., Auditor General of India, Office of the Auditor-General of India, Camp: Madras, to the Secretary to the Government of Madras, Finance Department, Fort St.George, Madras.

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Sub : Finance Accounts of the Government of Madras for 1946-47 and the Audit Report, 1947.

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I have the honour to submit to His Excellency the Governor of Madras two copies of the Finance Accounts of the Government of Madras for 1946-47 and the Audit Report, 1947. In this connection, a reference is invited to my audit certificate on page 1 of this volume.

/True Copy/

SUPERINTENDENT,
Madras Record Office,
-5-1953.

SS/15.5.

18/5

Copy of letter No.~~91752~~-A.A./48-1, dated 21st October 1948, from the Secretary to the Government of Madras, Fort St. George, to the Auditor-General of India, Simla.

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Sub: Finance Accounts of the Government of Madras for 1946-7 and the Audit Reports 1947 - Receipt - Acknowledged.

Ref: Your letter No. Rep/18-48, dated Madras, 16th October, 1948.

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I am directed to acknowledge with thanks the receipt of two copies of the above publications forwarded with your letter cited.

/True Copy/

Superintendent
Madras Record Office.
18/5

Finance (Accts.AG) Department.

Sub: Finance Accounts of the Government of Madras for 1946-7 and the Audit Report, 1947.

With the introduction of the new constitution with effect from 1-4-1937, two reports are prepared by the AuditorGeneral on the Accounts of a Province in the form of:-

(i) Appropriation Accounts and the Audit Report.

(ii) Finance Accounts and the Audit Report.

Copies of Appropriation Accounts and the Audit Report thereon have not yet been received from the Auditor-General but are excepted shortly.

The Auditor-General has now forwarded 2 copies of the Finance Accounts for 1946-7 and the Audit Report 1947, as required under Section 169 of ~~the Act~~, the Government of India, Act, 1935. Under Section 169 of the Act, the Auditor-General's report relating to the Accounts of a Province shall be submitted to the Governor of the Province, who shall cause them to be laid before the Provincial Legislature. The Auditor-General has accordingly forwarded the copies to the Government for submission to His Excellency the Governor It may be mentioned that, except in respect of matters in which the Act required His Excellency to act in his discretion or to exercise his individual judgment, the functions assigned to the Governor under the Act may be exercised by the Government subject to the provisions of the Business Rules and Secretariat Instructions. The Hon'ble the Finance Minister's orders may be taken when placing the copies of Finance Accounts and the Audit Report along with copies of the Appropriation Accounts and the Audit Report thereon before the Legislature. The case may then be circulated to His Excellency the Governor.

On receipt of the additional copies of the Finance Accounts and the Appropriation Accounts with the Audit Reports thereon from the Accountant-General, they will be laid on the table of each Chamber of the Legislature and distributed to Members of the Legislature, other Governments, Heads of Departments, Departments of Secretariat News papers, etc., as usual.

Action to be taken on the Finance Accounts 1946-7 and the Audit Report, 1947.

The Finance Accounts are not intended to be considered by the Public Accounts Committee, unless and until the Legislature decides that they should be considered by the Committee.

The Finance Accounts and the Audit Report which begins with the certificate of the Auditor-General consists of two parts, namely:-

A. General Finance Accounts.

B. Debt, Deposit and Remittance Accounts.

The Report gives a complete picture of the accounts of the Province. In the first part of the Report, the year's transactions are summarised and the Revenue and Debt position of the Government and the position regarding capital outlay outside the Revenue Account are fully explained. A summary of the general financial position is also given. Detailed accounts of revenue and expenditure by minor heads are also given. The second part of the Report gives a complete records of the Debt, Deposit, Advance etc. transactions and contains a review of the balance under each head.

The papers may be recorded after perusal by the Hon'ble the

(P.T.O.)

Finance Minister, particularly of the following portions of the Finance Accounts for 1946-7:-

Paras 12-15 on pages 26-33. (Debt position-General statement etc.)

Paras 7-9 on pages 90-93 (Section N-Public Debt)

Accounts Nos.2 and 3 on pages 120-121.

(c.f. G.O.No.746, Finance, dated 27-9-47 for last year's, precedent).

* No further action is called for the papers may be.

G.O.Ms.No.1046 dated 12th November 1948.

Abstract.

Finance Accounts for 1946-7 and the Audit Report, 1947- Review - Papers - Recorded.

Recorded.

/True Copy/

SUPERINTENDENT,
Madras Record Office,
15-6-1953.

SS/15.5.